

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently Amended) A computer-implemented method for automatically evaluating value changes of balance sheet objects, the method comprising:
  - automatically ascertaining, by a processor, a book value for each object in an accounting system;
  - automatically determining, by a processor, a market value for each object;
  - automatically forming, by a processor, an intermediate variable from the book value and the market value;
  - automatically testing, by a processor, the intermediate variable to determine whether it satisfies one or more presettable conditions; and
  - automatically performing, by a processor, one or more actions depending upon the manner or degree to which one or more of the presettable conditions are satisfied; wherein the one or more actions are performed at some point before a sale or purchase of each object and are selected from a list comprising:
    - displaying a calculated impairment price;
    - sending a message to a person containing information about the specific condition in question one or more of the presettable conditions;
    - sending a list containing proposals for action to a person;

displaying advice regarding the balance sheet objects on a display, the advice being based on the manner or degree to which the presetable conditions are satisfied; and

performing a value adjustment for displaying each object in the accounting system.

2. (Original) The method according to claim 1, wherein the objects are securities.

3. (Original) The method according to claim 1, wherein the market value is the price of the object multiplied by the number of units available.

4. (Original) The method according to claim 1, wherein the intermediate variable is a difference between the book value and the market value.

5. (Previously Presented) The method according to claim 1, wherein the one or more presetable conditions are selected from a list comprising:

disparity between the intermediate variable and an average value for the intermediate variable, ascertained over a settable period of time by a presetable amount;

disparity between the intermediate variable and a minimum disparity for the intermediate variable, ascertained over a settable period of time by a presetable amount;

disparity between the intermediate variable and a maximum disparity for the intermediate variable, ascertained over a settable period of time by a presetable amount; and

a presetable number of disparities between the intermediate variable and a presetable auxiliary variable in a presetable period of time.

6. (Cancelled).

7. (Previously Presented) The method according to claim 1, wherein the calculated impairment price is a market price for the object.

8. (Previously Presented) The method according to claim 1, wherein the calculated impairment price is a market price for the object increased or reduced by a presetable value.

9. (Currently Amended) A computer system for performing a method for automatically evaluating value changes of balance sheet objects, the computer system comprising:

a memory for storing data;

a memory for storing programs;

a central processing unit comprising at least one computer processor and executing programs;

the central processing unit ascertaining a book value for each object in an accounting system;

the central processing unit determining a market value for each object;

the central processing unit forming an intermediate variable from the book value and the market value;

the central processing unit testing the intermediate variable to determine whether it satisfies one or more presettable conditions; and

the central processing unit performing one or more actions depending upon the manner or degree to which one or more of the presettable conditions are satisfied, wherein the one or more actions are performed at some point before a sale or purchase of each object and are selected from a list comprising:

displaying a calculated impairment price;

sending a message to a person containing information about the specific condition in question one or more of the presettable conditions;

sending a list containing proposals for action to a person;

displaying advice regarding the balance sheet objects on a display, the advice being based on the manner or degree to which the presettable conditions are satisfied; and

performing a value adjustment for displaying each object in the accounting system.

10. (Original) The computer system according to claim 9, wherein the objects are securities.

11. (Original) The computer system according to claim 9, wherein the market value is the price of the object multiplied by the number of units available.

12. (Original) The computer system according to claim 9, wherein the intermediate variable is a difference between the book value and the market value.

13. (Previously Presented) The computer system according to claim 9, wherein the one or more presettable conditions are selected from a list comprising:  
disparity between the intermediate variable and an average value for the intermediate variable, ascertained over a settable period of time by a presettable amount;

disparity between the intermediate variable and a minimum disparity for the intermediate variable, ascertained over a settable period of time by a presettable amount;

disparity between the intermediate variable and a maximum disparity for the intermediate variable, ascertained over a settable period of time by a presetable amount; and

a presetable number of disparities between the intermediate variable and a presetable auxiliary variable in a presetable period of time.

14. (Cancelled).

15. (Previously Presented) The computer system according to claim 9, wherein the calculated impairment price is a market price for the object.

16. (Previously Presented) The computer system according to claim 9, wherein the calculated impairment price is a market price for the object increased or reduced by a presetable value.

17. (Currently Amended) A computer readable medium containing instructions for performing a method for automatically evaluating value changes of balance sheet objects, the method comprising:

- automatically ascertaining a book value for each object in an accounting system;
- automatically determining a market value for each object;
- automatically forming an intermediate variable from the book value and the market value;

automatically testing the intermediate variable to determine whether it satisfies one or more presettable conditions; and

automatically performing one or more actions depending upon the manner or degree to which one or more of the presettable conditions are satisfied,

wherein the one or more actions are performed at some point before a sale or purchase of each object and are selected from a list comprising:

displaying a calculated impairment price;

sending a message to a person containing information about ~~the specific condition in question~~ one or more of the presettable conditions;

sending a list containing proposals for action to a person;

displaying advice ~~regarding the balance sheet objects on a display, the advice being based on~~ the manner or degree to which the presettable conditions are satisfied; and

performing a value adjustment for displaying each object in the accounting system.

18. (Original) The computer readable medium according to claim 17, wherein the objects are securities.

19. (Original) The computer readable medium according to claim 17, wherein the market value is the price of the object multiplied by the number of units available.

20. (Original) The computer readable medium according to claim 17, wherein the intermediate variable is a difference between the book value and the market value.

21. (Previously Presented) The computer readable medium according to claim 17, wherein the one or more presettable conditions are selected from a list comprising:

disparity between the intermediate variable and an average value for the intermediate variable, ascertained over a settable period of time by a presettable amount;

disparity between the intermediate variable and a minimum disparity for the intermediate variable, ascertained over a settable period of time by a presettable amount;

disparity between the intermediate variable and a maximum disparity for the intermediate variable, ascertained over a settable period of time by a presettable amount; and

a presettable number of disparities between the intermediate variable and a presettable auxiliary variable in a presettable period of time.

22. (Cancelled).

23. (Previously Presented) The computer readable medium according to claim 21, wherein the calculated impairment price is the market price for the object.

24. (Previously Presented) The computer readable medium according to claim 21, wherein the calculated impairment price is a market price for the object increased or reduced by a presetable value.

25. (Currently Amended) A computer-implemented method for automatically evaluating value changes of balance sheet objects in a computer-readable medium, the method comprising:

automatically ascertaining, by a processor, a book value for each object in an accounting system;

automatically determining, by a processor, a market value for each object;

automatically forming, by a processor, an intermediate variable from the book value and the market value;

automatically testing, by a processor, the intermediate variable to determine whether it satisfies one or more presetable conditions; and

automatically performing, by a processor, one or more actions depending upon the manner or degree to which one or more of the presetable conditions are satisfied,

wherein the one or more actions are performed at some point before a sale or purchase of each object and are selected from a list comprising:

displaying a calculated impairment price;

sending a message to a person containing information about the specific condition in question one or more of the presetable conditions;

sending a list containing proposals for action to a person;

displaying advice regarding the balance sheet objects on a display, the advice being based on the manner or degree to which the presettable conditions are satisfied; and

performing a value adjustment for displaying each object in the accounting system;

wherein automatically forming the intermediate variable from the book value and the market value further comprises automatically calculating, by a processor, an the intermediate variable; and

wherein automatically testing the intermediate variable to determine whether it satisfies one or more presettable conditions is includes testing the disparity between the intermediate variable and an average value for the intermediate variable ascertained over a settable period of time, by a presettable amount.

26. (Cancelled).

27. (Currently Amended) The method of claim 25, wherein displaying a calculated impairment price comprises drawing attention to displaying the manner and degree to which the presettable conditions are satisfied by means of a screen icon.

28. (Previously Presented) The method of claim 27, wherein displaying a calculated impairment price further comprises displaying the difference between an amortized acquisition value of the object and an impairment value of the object.